

Changes to legislation: Finance Act 2008, SCHEDULE 43 is up to date with all changes known to be in force on or before 27 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 43

Section 129

TAKING CONTROL OF GOODS ETC: CONSEQUENTIAL PROVISION

PART 1

CONSEQUENTIAL PROVISION: TAKING CONTROL OF GOODS

TMA 1970

- 1 (1) Section 61 of TMA 1970 (distrain by collection) is amended as follows.
 - (2) In subsection (1), omit the words from “(a) in England and Wales” to “in Northern Ireland.”.
 - (3) Omit subsection (1A).
 - (4) Insert at the end—

“(7) This section extends only to Northern Ireland.”

Commencement Information

I1 Sch. 43 para. 1 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

Social Security Administration Act 1992 (c. 5)

- 2 In the Social Security Administration Act 1992, omit section 121A (recovery of contributions etc in England and Wales).

Commencement Information

I2 Sch. 43 para. 2 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

FA 1994

- 3 (1) FA 1994 is amended as follows.
 - (2) Omit section 10A (breaches of controlled goods agreements).
 - (3) In Schedule 7 (insurance premium tax), omit paragraph 18A (breaches of controlled goods agreements).

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Commencement Information

I3 Sch. 43 para. 3 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

VATA 1994

4 In VATA 1994, omit section 67A (breach of controlled goods agreement).

Commencement Information

I4 Sch. 43 para. 4 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

FA 1996

5 In Schedule 5 to FA 1996 (landfill tax), omit paragraph 23A (controlled goods agreements).

Commencement Information

I5 Sch. 43 para. 5 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

FA 1997

6 In section 51 of FA 1997 (enforcement by distress), omit subsection (A1).

Commencement Information

I6 Sch. 43 para. 6 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

FA 2000

7 In Schedule 6 to FA 2000 (climate change levy), omit paragraph 89A (controlled goods agreements).

Commencement Information

I7 Sch. 43 para. 7 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

FA 2001

8 In Schedule 5 to FA 2001 (aggregates levy: recovery and interest), omit paragraph 14A (controlled goods agreements).

Commencement Information

I8 Sch. 43 para. 8 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

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FA 2003

- 9 In Schedule 12 to FA 2003 (stamp duty land tax: collection and recovery), omit paragraph 1A (recovery of tax in England and Wales).

Commencement Information

I9 Sch. 43 para. 9 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

Tribunals, Courts and Enforcement Act 2007 (c. 15)

- 10 (1) Schedule 12 of the Tribunals, Courts and Enforcement Act 2007 (taking control of goods) is amended as follows.
- (2) Omit paragraph 14(5)(relevant premises where enforcement agent acting under section 121A of Social Security Administration Act 1992).
- (3) In paragraph 19(2) (powers to use reasonable force), for paragraphs (b) to (e) substitute—
- “(b) section 127 of the Finance Act 2008.”

Commencement Information

I10 Sch. 43 para. 10 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

Other repeals

- 11 In consequence of the preceding provisions of this Schedule, omit—
- (a) paragraph 8 of Schedule 5 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2),
- (b) paragraph 6 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30),
- (c) section 5(1) of the National Insurance Contributions and Statutory Payments Act 2004 (c. 3), and
- (d) paragraphs 33, 104(2), 114, 116(2), 119, 123, 126(2), 136, 140 and 147(2) of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15).

Commencement Information

I11 Sch. 43 para. 11(a)-(c) in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

I12 Sch. 43 para. 11(d) in force at 5.4.2014 by S.I. 2014/906, arts. 2, 3

PART 2

CONSEQUENTIAL PROVISION: SUMMARY WARRANT

TMA 1970

- 12 In TMA 1970 omit—

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- (a) section 63 (recovery of tax in Scotland), and
- (b) section 63A (sheriff officer's fees and outlays).

Commencement Information

I13 Sch. 43 para. 12 in force at 23.11.2009 by S.I. 2009/3024, art. 3 (with art. 4)

Debtors (Scotland) Act 1987 (c. 18)

- 13 (1) In section 1 (time to pay directions)—
- (a) in subsection (5)(d), for “in respect of tax or as if it were tax” substitute “under or by virtue of any enactment or under a contract settlement”,
 - (b) in subsection (5)(f), omit sub-paragraphs (i), (iii) and (iv), and
 - (c) after subsection (8) insert—
 - “(8A) In paragraph (d) of subsection (5) above, “contract settlement” means an agreement made in connection with any person's liability to make a payment to the Commissioners for Her Majesty's Revenue and Customs under or by virtue of any enactment.”
- (2) In section 5 (time to pay orders)—
- (a) in subsection (4)(d), for “in respect of tax or as if it were tax” substitute “under or by virtue of any enactment or under a contract settlement”,
 - (b) in subsection (4)(f), omit sub-paragraphs (i), (iii) and (iv), and
 - (c) after subsection (8) insert—
 - “(8A) In paragraph (d) of subsection (4) above, “contract settlement” means an agreement made in connection with any person's liability to make a payment to the Commissioners for Her Majesty's Revenue and Customs under or by virtue of any enactment.”
- (3) In section 106 (interpretation), in the definition of “summary warrant”—
- (a) omit paragraph (cc),
 - (b) in paragraph (d), for “any of the enactments” substitute “the enactments (other than the Taxes Management Act 1970)”, and
 - (c) after that paragraph insert—
 - “(e) section 128 of the Finance Act 2008.”

Commencement Information

I14 Sch. 43 para. 13 in force at 23.11.2009 by S.I. 2009/3024, art. 3 (with arts. 4, 5)

Social Security Administration Act 1992 (c. 5)

- 14 In the Social Security Administration Act 1992, omit section 121B (recovery of contributions etc in Scotland).

Commencement Information

I15 Sch. 43 para. 14 in force at 23.11.2009 by S.I. 2009/3024, art. 3 (with art. 4)

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FA 1997

- 15 In FA 1997, omit section 52 (recovery of relevant tax in Scotland).

Commencement Information

I16 Sch. 43 para. 15 in force at 23.11.2009 by S.I. 2009/3024, art. 3 (with art. 4)

FA 2003

- 16 In Schedule 12 to FA 2003 (stamp duty land tax: collection and recovery), omit paragraph 3 (recovery of tax in Scotland).

Commencement Information

I17 Sch. 43 para. 16 in force at 23.11.2009 by S.I. 2009/3024, art. 3 (with art. 4)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)